



REBUILDING COMMUNITIES TAX CREDIT PROGRAM

Application & Guidelines
October 2005

New or Relocating Business
Existing Business

REBUILDING COMMUNITIES TAX CREDIT PROGRAM

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Missouri Department of Economic Development
301 W. High Street, Room 720
P.O. Box 118
Jefferson City, MO 65102-0118
Telephone: 573-751-0717; Fax: 573-751-8480
www.missouridevelopment.org
E-mail: dedfin@ded.mo.gov

The Rebuilding Communities Tax Credit program (Section 135.535, RSMo) provides tax incentives for eligible businesses locating, relocating or expanding their business within a *Distressed Community*. Italicized words are terms that are defined in the definition section.

BUSINESS ELIGIBILITY

- √ Business Type:
 - A **New Business** commencing operations in a *Distressed Community*;
 - A **Relocating Business** moving operations from outside a *Distressed Community* into a *Distressed Community*;
 - An **Existing Business** located within a *Distressed Community*.
- √ Have less than 100 *Full-Time Employees* at **all** locations, state and nationwide, of the business at time of pre-application. Anytime after submission of pre-application the business may exceed 100 employees.
- √ Have at least 75% of all *Full-Time Employees* located at *Project Facility*, and maintain at least 75% each year that tax credits are applied for.
- √ Is primarily engaged in one of the following businesses based on the facility's primary NAICS code:
 - ▶ Manufacturing (NAICS codes 31-33)
 - ▶ Biomedical (NAICS codes 621511, 621512)
 - ▶ Medical Devices (NAICS codes 339111, 339112, 339113, 339114, 339115, 339116)
 - ▶ Scientific Research (NAICS codes 541710, 541720)
 - ▶ Animal Research (NAICS code 541710)
 - ▶ Computer Software Design or Development (NAICS code 511210, 541512, 541513, 541519)
 - ▶ Computer Programming (NAICS code 541511)
 - ▶ Telecommunications (NAICS codes 516XXX, 517XXX, 518XXX)
 - ▶ Professional Firms:
 - Lawyers (NAICS code 541110)
 - Notaries (NAICS code 541120)
 - Title Abstract and Settlement Offices (NAICS code 541191)
 - All Other Legal Services (NAICS code 541199)
 - Certified Public Accountants (NAICS code 541211)
 - Tax Preparation Services (NAICS code 541213)
 - Payroll Services (NAICS code 541214)
 - Other Accounting Service (NAICS code 541219)
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 - Landscape Architectural Services (NAICS code 541320)
 - Engineering Services (NAICS code 541330)
 - Drafting Services (NAICS code 541340)
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 - Geophysical Surveying and Mapping Services (NAICS code 541360)
 - Surveying and Mapping (except Geophysical) Services (NAICS code 541370)
 - Testing Laboratories (NAICS code 541380)
 - Interior Design Services (NAICS code 541410)
 - Industrial Design Services (NAICS code 541420)
 - Graphic Design Services (NAICS code 541430)
 - Administrative Management and General Management Consulting Services (NAICS code 541611)
 - Human Resources and Executive Search Consulting Services (NAICS code 541612)
 - Marketing Consulting Services (NAICS code 541613)
 - Process, Physical Distribution, and Logistics Consulting Services (NAICS code 541614)
 - Other Management Consulting Services (NAICS code 541618)
 - Environmental Consulting Services (NAICS code 541620)
 - Other Scientific and Technical Consulting Services (NAICS code 541690)
 - Advertising Agencies (NAICS code 541810)
 - Public Relations Agencies (NAICS code 541820)
 - Veterinary Services (NAICS code 541940)
 - Physicians (except Mental Health Specialists) (NAICS code 621111)
 - Mental Health Physicians (NAICS code 621112)
 - Dentists (NAICS code 621210)
 - Chiropractors (NAICS code 621310)
 - Optometrists (NAICS code 621320)
 - Mental Health Practitioners (NAICS code 621330)
 - Physical, Occupational and Speech Therapists and Audiologists (NAICS code 621340)
 - Podiatrists (NAICS code 621391)
 - All Other Miscellaneous Health Practitioners (NAICS code 621399)

NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility.

Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.

PROGRAM BENEFITS

This program provides four various tax credits for eligible businesses with an annual cap for all tax credits per calendar year of eight million dollars (\$8,000,000). **Note:** The 25% Equipment Tax Credit is limited to \$750,000 of the \$8 million dollar cap.

New or Relocating Businesses may choose either the 40% Equipment Tax Credit or 40% Income Tax Credit and have the option to apply for the 1.5% Employee Tax Credit. A business may not switch between the 40% tax credits during the eligibility period.

- **40% Equipment Tax Credit:** State income tax credit based on 40% of the amount of *Funds Expended* for eligible equipment at the *Project Facility* during a calendar year. The maximum amount of credits per business is \$75,000 per year.
- **40% Income Tax Credit:** State income tax credit based on 40% of the state income tax due the first full tax year following *Commencement of Operations*. The maximum amount of credits per business is \$125,000 per year.
- **1.5% Employee Tax Credit:** Employees of an eligible business may receive a tax credit against state individual income tax equal to 1.5% of their annual gross salary (not including benefits) paid at the *Project Facility*. The business must receive one of the 40% credits each year for the employees to be eligible for this credit.

Existing Businesses may earn the 25% Equipment Tax Credit.

- **25% Equipment Tax Credit:** State income tax credit based on 25% of the amount of *Funds Expended* for eligible equipment purchased during the calendar year based on the incremental increase over the average of the prior two calendar years for such equipment. Eligible businesses may request tax credits in any calendar year in which purchases exceed the average of the prior 2 calendar years. The maximum amount of credits per business is \$75,000 per year.
- An *Existing Business* that doubles its *Full-Time Employees*, based on the full calendar year average, compared to the number of *Full-Time Employees* at the beginning of that calendar year, can apply for one of the 40% tax credits listed above. The business must maintain the doubled employment level in any year for the facility to be eligible to apply for the 40% tax credits.

Eligibility Period: The time period that a Business may request tax credits varies for each credit.

- **40% Equipment Tax Credit:** Year of *Commencement of Operations* plus three calendar years thereafter.
- **40% Income Tax Credit:** Three tax years **AFTER** *Commencement of Operations*.
- **1.5% Employee Tax Credit:** Three calendar years **AFTER** *Commencement of Operations*. (A *New or Relocating Business* must receive one of the 40% tax credits each year in order for the employees to be eligible for this credit.)
- **25% Equipment Credit:** Each calendar year, as long as the business exceeds the average equipment expenditures of the past 2 years.

Once the eligibility period expires for either of the 40% tax credits the business may then apply for the 25% Equipment Credit if all the requirements are met.

EXPENDITURES

- The equipment must be located at the *Project Facility* and remain at that location during any eligibility period. DED may pursue repayment or cancellation of these tax credits for failure to meet this requirement.
- Purchases may be for new or used equipment. However, for transactions made with a *Related Party*, the cost must be documented in an objective, independent manner such as an appraisal, quote by a different vendor or other methods acceptable to DED.

Eligible Expenditures

- Computer Equipment
 - Desktop Computers
 - Laptops
 - Hardware (example-memory, chips, motherboards)
 - Computer Peripherals (example-printers, hard drives, scanners)
- Computer Equipment Maintenance
 - Repair of Computer Equipment, defined above.
 - Preventative Maintenance (example-disk scans, defrag, virus scans, anti-virus software)
- Medical Laboratories and Equipment
- Research Laboratory Equipment
- Manufacturing Equipment
- Fiber Optic Equipment
- High-Speed Telecommunications (transmission speed exceeding 200 kbps)
- Wiring
- Software Development Expenses (analysis, design, coding & testing of software or website built specifically for business operations by a non-related party)

Examples of Non-Eligible Expenditures

- Leased Equipment, unless a lease purchase (supporting documents must be submitted)
- Rental Equipment
- Labor (except software development and computer maintenance)
- Installation
- Supplies (example-disk, ink cartridges)
- Hardware Items (example-fittings, valves, nuts, bolts, screws)
- Tools
- Construction of Equipment
- Electrical Equipment (example-transformers, batteries)
- Shipping and Handling, Freight
- Sales Tax
- Interest
- Late Fees
- Telephone Equipment
- Subscriptions (example-news, software & internet)
- Building Improvements
- Computer Troubleshooting & Technical Support
- General Software (example-purchase, maintenance, upgrades)
- Any of the above eligible expenditures that are for resale
- Eligible expenditures for which tax credits under this program were previously issued

USE OF TAX CREDITS

The 40% and the 25% tax credits may be used for taxes owed in the tax year the credit is earned, the previous three (3) years and in any of the five (5) years thereafter. The previous three (3) years are subject to Missouri statutes regarding the time allowed for amending a tax return.

The 40% and the 25% tax credits may offset:

Chapter 143 – Income tax, excluding withholding tax

Chapter 147 – Corporate franchise tax

Chapter 148 – Bank Tax, Insurance Premium Tax, Other Financial Institution Tax

Tax credits may be sold or transferred to any entity upon notification to DED by the MO-TF form. The sale or transfer of tax credits may have federal and state tax consequences.

1.5% Employee tax credit may only be applied to Chapter 143, RSMo - state individual income taxes, only in the tax year the credit was earned.

Please consult with your tax advisor if you have any questions.

TAX CREDIT ACCOUNTABILITY ACT OF 2004

The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs, specifically:

- Processing tax credit applications;
- Annual reporting requirements; and,
- Penalty provisions.

CHANGES IN PROCESSING OF TAX CREDITS (Section 135.815, RSMo)

Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, DED will contact the Department of Revenue and Department of Insurance and verify that the applicant does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.

REPORTING REQUIREMENTS (Section 135.805, RSMo)

Certain tax credit recipients are required to annually report to DED information pertaining to the project that received the tax credits. The statute requires a full year to pass after the issuance of tax credits before SB 1099 reporting requirements must be met. The earliest date that reporting may be required is June 30, 2006.

The Business Recruitment category of tax credits, which includes the Rebuilding Community Tax Credit Program, requires recipients to annually report to DED for three (3) consecutive years following the date of issuance of tax credits to DED the following information.

- Category of business by size.
- Address of the business headquarters.
- Addresses of all offices located within this state.
- Number of employees at the time of the annual update.
- Updated estimate of the number of employees projected to increase as a result of the completion of the project.
- The estimated or actual project cost.

PENALTY PROVISIONS (Section 135.810, RSMo)

Failure to meet the annual reporting requirements or fraud in the application process if determined by a court, such person or entity shall be subject to penalties.

If the annual report is ninety (90) days past due, DED shall send notice by registered mail to the last known address of the person or entity who is required to complete the annual report. The notice shall inform the person or entity of the past-due report and the pending penalties and their respective deadlines.

If the annual report is six (6) months past due, DED shall notify the Department of Revenue that the taxpayer is subject to penalties because of failure to report.

Such penalties include the following:

- Failure to report for six (6) months but less than one year shall equal a penalty of two percent (2%) of the value of the tax credits issued for each month of the delinquency.
EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2007. The recipient is nine (9) months delinquent and the penalty would equal 2% multiplied by \$10,000 for nine (9) months or \$1800.
- Failure to report for more than one (1) year shall equal a penalty of ten percent (10%) of the value of the credits issued for each month of the delinquency, not to exceed one hundred percent (100%) of the tax credit value.
EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2008. The recipient is twenty-one (21) months delinquent and the penalty would equal 10% multiplied by \$10,000 for twenty-one (21) months or \$21,000, however, the statute limits the penalty to the amount of the tax credits, therefore, the penalty would be \$10,000.

The taxpayer shall be liable for any penalties as of December 31 of any tax year and the liability shall be due as of the filing date of the taxpayer's next income tax return.

If the taxpayer is not required to file an income tax return, the taxpayer's liability for penalties shall be due as of April 15th of each year.

The Director of the Department of Revenue shall offset any tax credits claimed on a filed tax return against an outstanding penalty before applying such credits to the tax year against which they were originally claimed.

Any nonpayment of liability for penalties shall be subject to the same provisions of law as a liability for unpaid income taxes, including but not limited to, interest and penalty provisions.

Penalties shall remain the obligation of the person or entity obligated to complete the annual report without regard to any transfer of the credits.

CLOSED RECORDS (Sections 610.255 and 620.014, RSMo)

Prior to August 28, 2004 and pursuant to Section 620.014, RSMo, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that "relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business" or as also allowed by law.

PROGRAM RESTRICTIONS

EZ, BFC, EEZ, Brownfield Restrictions, and Missouri Quality Jobs: A business cannot earn benefits under this program if earning benefits for the same project for the same tax period of any of the following state programs: Missouri Enterprise Zone program, Enhanced Enterprise Zone program, Business Facility program, Brownfield Jobs and Investment tax credits, or Missouri Quality Jobs program. If a project is eligible for more than one program, the business must choose only one for the entire eligibility period.

Collective Bargaining Agreement Restrictions: A *Relocating Business* that has employees covered by a collective bargaining agreement at the existing facility shall not be eligible for either of the 40% credits or the 1.5% Employee Tax Credit if the relocation violates or terminates a collective bargaining agreement covering employees at the facility, unless the affected collective bargaining unit concurs with the move.

NOTE: In the event that fraudulent, falsified or erroneous information is provided to DED by the business (or its representatives), which results in the issuance of tax credits to an ineligible project, DED may pursue cancellation, revocation, or repayment of tax credits by the business and/or employees that received the credits. *A fraudulent act may also be referred for criminal prosecution.*

HOW TO APPLY

Pre-Application is submitted to DED and is used to verify business eligibility and to determine which program benefits the business will apply for.

- **New or Relocating Businesses** should submit a Pre-Application during the year of *Commencement of Operations*.
- **Existing Businesses** should submit a Pre-Application each year, unless it has doubled its employment and is applying for a 40% tax credit.

A *New or Relocating Business* should not have commenced operations in the *Distressed Community* prior to the date the Pre-Application was received by DED.

DED will notify the business in writing after receipt of the Pre-Application, verifying whether the applicant is eligible to submit an application for tax credits, based on the information provided in the Pre-Application. Final approval for tax credits will be upon the submission and review of the application.

Application Procedure

- Credits will be issued on a first come-first served basis based on the date the application is received by DED.
- Only one application can be submitted for a calendar year. Any expenses incurred after the submission of the application **CANNOT** be applied towards the next calendar year.
- Equipment Tax Credit Applications must be received by February 15th, following the calendar year in which the tax credits are being applied for.
- Income Tax Credit Applications must be submitted 30 days prior to the Department of Revenue's deadline for submitting a tax return.

25% - 40% Equipment Tax Credits: Submit the application along with the following supporting documents:

Supporting Documents must have the name of the applicant and project address as it appears on the application.

a) Copy of the invoices for eligible expenditures:

1. If the invoice does not clearly state what the item is, give a description and the purpose of each item.
(Attach an additional sheet, if more room is needed for the description and purpose.)
2. Each product must be listed individually with a cost.

b) Proof of payments:

1. Payment by check
 - a) Copy of cancelled check (front and back) or
 - b) Copy of check along with bank statement showing check has cleared
2. Payment by business credit card
 - a) A copy of the credit card statement, and
 - b) Proof of payment:
 - i) Copy of a cancelled check (front and back) or
 - ii) Copy of check along with bank statement showing check has cleared
3. Payment by personal credit card
 - a) Copy of the credit card statement, and
 - b) Proof of reimbursement to the credit card owner by the business
 - i) Copy of a cancelled check (front and back) or
 - ii) Copy of check along with bank statement showing check has cleared
4. Payment by wire transfer or electronic payment
 - a) Copy of the wire transfer along with bank statement showing payment has cleared

c) Proof of prior two years' expenditures for EXISTING BUSINESSES only:

1. The Business' prior two years' federal tax returns and all supporting schedules to support the prior two years' expenditures.
2. A detailed summary that explains the origin of these amounts and ties the information within the tax returns directly to the reported amounts on the Equipment Tax Credit Application.

40% Income Tax Credit: (Based only on the income of the business.) Submit the application along with the supporting documents detailed below:

Supporting Documents must have the name of the applicant and project address as it appears on the application.

- The business' federal tax return and all supporting schedules.
- The business' Missouri tax return and all supporting schedules.

1.5% Employee Tax Credit: Submit the application along with supporting documents detailed below. A business must receive one of the 40% tax credits each year in order for the employees to be eligible for this credit.

Supporting Documents must have the name of the applicant and project address as it appears on the application.

- Copy of the employee W-2's.

Certification of Alien Employment: Section 285.025, RSMo, imposes a requirement that each applicant affirms that the eligible business employs no illegal aliens.

Submission: Applications will not be processed without the original, signed and notarized documents. Pre-Application and application forms can be mailed to the following address:

Missouri Department of Economic Development
301 W. High Street, Room 720
P.O. Box 118
Jefferson City, MO 65102-0118
Telephone: 573-751-0717; Fax: 573-751-8480
www.missouridevelopment.org
E-mail: dedfin@ded.mo.gov

DEFINITIONS

Commencement of Operations: Date that a *New or Relocating Business* begins producing products or providing services at the *Project Facility*. A *New or Relocating Business* should not commence operations in the *Distressed Community* prior to the date the Pre-Application is received by DED.

Distressed Community: Certain areas with a median household income under 70% of the statewide median income based on the last decennial census data. For those areas that are within specific census block groups, contact DED at 573-751-0717 to determine whether a project at a specific address is within a *Distressed Community*.

The statutory requirements to qualify as a *Distressed Community* are as follows:

- **Metro Areas:** A city within a metropolitan statistical area which has a median household income of under seventy percent of the median household income for the metropolitan statistical area, according to the last decennial census, or a United States Census Block Group or contiguous group of block groups within a metropolitan statistical area which has a population of at least two thousand five hundred and which has a median household income of under seventy percent of the median household income for the metropolitan area in Missouri, according to the last decennial census.
 - In a metropolitan statistical area, areas designated as either a federal empowerment zone; or a federal enhanced enterprise community; or a state enterprise zone originally designated before 1/1/1986, but shall not include expansions of these areas after 3/16/1988.
- **Non-Metro Area:** A city not in a metropolitan statistical area with a median household income of under seventy percent of the median household income for the non-metropolitan areas in Missouri according to the last decennial census or a Census Block Group or contiguous group of block groups which has a population of at least two thousand five hundred which has a median household income of under seventy percent of the median household income for the non-metropolitan areas of Missouri, according to the last decennial census.

Existing Business: An eligible business that has business operations in **any** *Distressed Community*.

Full-Time Employee: An employee working at least 35 hours a week on a year-around basis.

Funds Expended: The exchange of money from the applicant to a vendor for equipment. If a purchase of equipment is made on credit, then "funds expended" occurs in the year the applicant actually makes the cash outlay.

NAICS (North American Industry Classification System): The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the statistical agencies of the United States. NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment and other information. Missouri businesses are assigned a NAICS when the company files a "Report to Determine Liability Status" with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:

- Pays \$1,500 in wages (cash and in-kind) in a calendar quarter, or
- Has an employee in some portion of a day in each of 20 different weeks, or
- Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri, or
- Acquires and continues without interruption substantially all the business of a liable employer.

New Business: An eligible business that has no business operations in **any** location state or nationwide.

Project Facility: A facility in a *Distressed Community* where a business conducts its operations. Equipment purchases must be located at the *Project Facility*. Only one *Project Facility* can exist in a *Distressed Community* due to the 75% requirement.

Related Party:

- a) A corporation, partnership, trust, or association controlled by the taxpayer; or
- b) An individual, corporation, partnership, trust, or association in control of the taxpayer; or
- c) A corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer. "Control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote, "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association, and "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; ownership shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended; or
- d) Members of the taxpayer's family, which includes brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants of the taxpayer.

Relocating Business: An eligible business which moves its operations from outside Missouri or outside a *Distressed Community* into a *Distressed Community*.

DISTRESSED COMMUNITIES

Based on “Census 2000” information, the entire city of the following, are considered a *Distressed Community*

| | | | | |
|------------------|-------------------|--------------------|-------------------|------------------|
| Allenville | Downing | Homestown | Miramigoua Park | Ridgeway |
| Alton | East Prairie | Houston | Mount Leonard | Ritchey |
| Annapolis | El Dorado Springs | Howardville | Mountain Grove | Riverview |
| Arcola | Ellsinore | Humansville | Naylor | Rockville |
| Ashburn | Elmer | Ionia | Newark | Rutledge |
| Avilla | Elmo | Iron Mountain Lake | Newburg | Schell City |
| Bakersfield | Elsberry | Jennings | Newtown | Senath |
| Bel-Ridge | Eminence | Junction City | Normandy | Sheridan |
| Beverly Hills | Excelsior Estates | Kinloch | North Kansas City | Silex |
| Birch Tree | Fair Play | Knox City | North Lilbourn | South Greenfield |
| Blairstown | Fisk | Koshkonong | Northmoor | Sparta |
| Brimson | Foley | Lake Annette | Norwood Court | Spickard |
| Browning | Fountain Lakes | Lanagan | Novinger | St. Louis |
| Brownington | Fredericktown | Laredo | Olean | Steele |
| Buffalo | Gentry | Leadington | Osgood | Steelville |
| Bunker | Gerald | Leasburg | Pagedale | Stotts City |
| Burgess | Gerster | Leonard | Parkway | Sullivan |
| Cainsville | Glenallen | Leslie | Parma | Summersville |
| Caledonia | Grandin | Licking | Pascola | Sumner |
| Canalou | Granger | Lowry City | Penermon | Tallapoosa |
| Cardwell | Greencastle | Lucerne | Piedmont | Tarrants |
| Caruthersville | Guilford | Ludlow | Pilot Knob | Thayer |
| Castle Point CDP | Gunn City | Lupus | Pine Lawn | Tindall |
| Catron | Harris | Maplewood | Pinhook | Triplett |
| Clarkton | Hartville | Marlborough | Pollock | Truesdale |
| Clearmont | Hartwell | Marquand | Potosi | Tuscumbia |
| Cobalt City | Harwood | Marston | Preston | Unionville |
| Coffey | Hawk Point | Mayview | Purdin | Unity Village |
| Crane | Hayti | McBaine | Puxico | Urbana |
| Cross Timbers | Hayti Heights | Metz | Queen City | Van Buren |
| De Soto | Haywood | Middletown | Qulin | |
| Denver | Hillsdale | Milan | Raymondville | |
| Doniphan | Hoberg | Mineral Point | Ridgely | |

The following counties have specific Census Tract and Block Groups that are designated *Distressed Communities*.
Contact DED at (573) 751-0717 to determine if a street address is within these areas.

| | | | | |
|----------------|----------|-----------|--------------|------------|
| Adair | Cole | Jasper | Phelps | Stoddard |
| Benton | Dunklin | Jefferson | Polk | Warren |
| Boone | Franklin | Johnson | Ripley | Washington |
| Buchanan | Greene | Laclede | St. Charles | Wayne |
| Butler | Hickory | Lincoln | St. Francois | Wright |
| Cape Girardeau | Howell | Nodaway | St. Louis | |
| Clay | Jackson | Pemiscot | Shannon | |

The following areas are within a Metropolitan Statistical Area that are designated as either a federal empowerment zone, a federal enhanced enterprise community, or a state enterprise zone that was originally designated before January 1, 1986 but shall not include expansion of such state enterprise zones after March 16, 1988.

- Kansas City Federal Enhanced Enterprise Community
- St. Louis/Wellston Federal Empowerment Zone
- St. Louis Midtown Enterprise Zone; (Designated 8/31/1983)
- Springfield Enterprise Zone; (Designated 5/11/84 thru 4th Expansion 11/12/86)
- Wellston Enterprise Zone; (Designated 5/31/84)
- Joplin Area/Webb City Enterprise Zone; (Designated 3/20/85 thru 2nd Expansion 11/27/85)
- Kansas City Enterprise Zone; (Designated 4/25/85 thru 1st Expansion 3/16/88)
- St. Joseph Buchanan County Enterprise Zone; (Designated 4/25/85)

REBUILDING COMMUNITIES TAX CREDIT PROGRAM PRE-APPLICATION (SECTION 135.535, RSMo)

Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.

| | | | | | | | |
|---|------------|-----------------|--------------------------------|------------------|--|---------------------------------|--|
| Name of Business | | | | Application Year | | Business' Tax Year / / - / / | |
| Federal ID No. (FEIN) | | | MITS/Missouri ID No. | | | | |
| Location of Project Facility | | | | | | | |
| Street Address | | | | | Census Tract | Block Group | |
| City | | MISSOURI | | Zip Code | Is the <i>Project Facility</i> located within the city limits? YES NO | | |
| Mailing Address (if different than <i>Project Facility</i>) | | | | City | State | Zip Code | |
| Contact Information | | | | | | | |
| Business Contact Person | | | | Title | | | |
| Address | | City | | | State | Zip Code | |
| Telephone Number | Fax Number | | E-mail | | | | |
| Preparer Contact Person | | | | Title | | | |
| Address | | City | | | State | Zip Code | |
| Telephone Number | Fax Number | | E-mail | | | | |
| Other Facility Address(es) (attach additional sheet if needed) | | | | | | | |
| Headquarters Address (if different than <i>Project Facility</i>) | | | | City | State | Zip Code | |
| 1. Other Facility Address | | | | City | State | Zip Code | |
| 2. Other Facility Address | | | | City | State | Zip Code | |
| Type of Business (circle one): | | | | | | | |
| C Corp | S Corp | LLC | Sole Proprietor | Partnership | Other: _____ | | |
| If the taxpayer is a Partnership, S Corporation, or other entity, which has a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each Beneficiary, Partner or Shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary. | | | | | | | |
| Name(s) | | | Social Security Numbers | | % Ownership at Year End | | |
| | | | | | % | | |
| | | | | | % | | |
| | | | | | % | | |
| | | | | | % | | |

| Related Party – List all Related Parties as defined in the guidelines (page 11) | | | | |
|--|--------------------------|--------------------------|--------------------------|----------------------|
| Related Party (Relationship) | Business Name | Address | % Ownership | Business Type |
| | | | % | |
| | | | % | |
| | | | % | |
| | | | % | |
| | | | % | |
| Company Description | | | | |
| Facility's NAICS Code: _____ | | | | |
| NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility. | | | | |
| Describe the Business Activity(s) to be conducted at this facility: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Employment | | | | |
| Number of current <i>Full-Time Employees</i> at <i>Project Facility</i> (35 or more hours/week): | | | | |
| Total <i>Full-Time Employees</i> at all other locations , state and nationwide, excluding the <i>Project Facility</i> : | | | | |
| Total <i>Full-Time Employees</i> for this business: (sum of the above) | | | | |
| Estimated number of new jobs as a result of this project: | | | | |
| Project Type | | | | |
| Type of Eligible Business | _____New | _____Relocating* | _____Existing | |
| *If a Relocating Business --- indicate address, city and state of current business operations that will be relocated | | | | |
| Address | | City | State | Zip Code |
| Program Benefit the business will be applying for. | | | | |
| New or Relocating Business | | Existing Business | | |
| | 40% Equipment Tax Credit | | 25% Equipment Tax Credit | |
| | 40% Income Tax Credit | | | |
| | 1.5% Employee Tax Credit | | | |
| Estimated project cost: | | | \$ | |
| Commencement of Operations Date: (<i>New or Relocating Businesses</i> provide the estimated date of <i>Commencement of Operations</i> at the <i>Project Facility</i> . Existing businesses provide the original <i>Commencement of Operations</i> date.) | | | / / | |
| Are any other State or Federal programs being applied for or utilized for this project? | | | Yes | No |
| If Yes, Identify the State and Federal programs being applied for or utilized: | | | | |
| | | | | |
| | | | | |

Certification

- I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.
- I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.
- I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee, examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.
- I attest that I have read and understand the Rebuilding Communities Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099).
- I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.
- I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

Applicant Signature

Title

Print Name

Date

Notary Public Embosser
Seal

On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.

State of

County (or City of St. Louis)

Notary Public Name

My Commission Expires

Use Rubber Stamp in Area Below

Notary Public Signature

CERTIFICATION OF FACILITY LOCATION

DISTRESSED COMMUNITY – ENTERPRISE ZONE (SECTION 135.530, RSMo)

Submit this form at the time of the Pre-Application if the *Project Location* is within a metropolitan statistical area which is designated as either a federal empowerment zone; or a federal enhanced enterprise community; or a state enterprise zone originally designated before 1/1/1986, but not including expansions of these areas after 3/16/1988.

Business Name

Federal ID No. (FEIN)

MTS/Missouri ID No.

Address of *Project Facility*

City

County

MISSOURI

Zip Code

Following to be completed by GOVERNING AUTHORITY'S REPRESENTATIVE, NOT THE TAXPAYER

I _____, of _____, a duly authorized representative of the governing authority of the foregoing city or county, do hereby certify on this _____ day of _____, that the foregoing facility's address is within the following designated Enterprise Zone, excluding expansions of these zones after March 16, 1988.

Check the Specified Zone:

Kansas City Federal Enhanced Enterprise Community – (816) 513-2838

St. Louis/Wellston Federal Empowerment Zone – (314) 622-3400, ext. 268

St. Louis Midtown Enterprise Zone; (Designated 8/31/1983) – (314) 622-3400, ext. 268

Springfield Enterprise Zone; (Designated 5/11/84 thru 4th Expansion 11/12/86) – (417) 864-1031

Wellston Enterprise Zone; (Designated 5/31/84) – (314) 385-1015

Joplin Area/Webb City Enterprise Zone; (Designated 3/20/85 thru 2nd Expansion 11/27/85) – (417) 624-0820, ext 510

Kansas City Enterprise Zone; (Designated 4/25/85 thru 1st Expansion 3/16/88) – (816) 513-2880

St. Joseph Buchanan County Enterprise Zone; (Designated 4/25/85) – (816) 271-4773

Authorized Representative Signature

Title

Date

Notary Public Embosser Seal

On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.

State of

County (or City of St. Louis)

Notary Public Name

My Commission Expires

Use Rubber Stamp in Area Below

Notary Public Signature

REBUILDING COMMUNITIES TAX CREDIT PROGRAM EQUIPMENT TAX CREDIT APPLICATION (SECTION 135.535, RSMo)

Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.

| | | | | | |
|---|------------|-------------------------|-----------------|---------------------------------|--------------|
| Name of Business | | Application Year | | Business' Tax Year / / - / / | |
| Federal ID No. (FEIN) | | MITS/Missouri ID No. | | | |
| Location of Project Facility | | | | | |
| Street Address | | | Census Tract | Block Group | |
| City | MO | Zip Code | | | |
| Mailing Address (if different than <i>Project Facility</i>) | City | State | Zip Code | | |
| Contact Information | | | | | |
| Business Contact Person | | Title | | | |
| Address | | City | State | Zip Code | |
| Telephone Number | Fax Number | E-mail | | | |
| Preparer Contact Person | | Title | | | |
| Address | | City | State | Zip Code | |
| Telephone Number | Fax Number | E-mail | | | |
| Other Facility Address(es) (attach additional sheet if needed) | | | | | |
| Headquarters Address (if different than <i>Project Facility</i>) | | City | State | Zip Code | |
| 1. Other Facility Address | | City | State | Zip Code | |
| 2. Other Facility Address | | City | State | Zip Code | |
| Type of Business (circle one): | | | | | |
| C Corp | S Corp | LLC | Sole Proprietor | Partnership | Other: _____ |
| If the taxpayer is a Partnership, S Corporation, or other entity, which has a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each Beneficiary, Partner or Shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary. | | | | | |
| Name(s) | | Social Security Numbers | | % Ownership Year End | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| | | | | % | |
| Facility's NAICS Code: _____ | | | | | |
| NAICS codes are assigned by the Division of Employment Security and will be used for verification of eligibility. | | | | | |

| | | | |
|--|---|---------------------------------|--------------------------------|
| Describe the Business Activity(s) to be conducted at this facility: | | | |
| | | | |
| | | | |
| Employment | | | |
| Number of current <i>Full-Time Employees</i> at <i>Project Facility</i> (35 or more hours/week): | | | |
| Total <i>Full-Time Employees</i> at all other locations , state and nationwide, excluding the <i>Project Facility</i> : | | | |
| Total <i>Full-Time Employees</i> for this business: (sum of the two above) | | | |
| Estimated number of new jobs as a result of this project: | | | |
| | | | |
| Estimated project cost: | | | \$ |
| Commencement of Operations Date: (<i>New or Relocating Businesses</i> provide the estimated date of <i>Commencement of Operations</i> at the <i>Project Facility</i> . Existing businesses provide the original <i>Commencement of Operations</i> date.) | | | / / |
| Program Benefit Applying For: | | | |
| _____ 25% Equipment Tax Credits | | _____ 40% Equipment Tax Credits | |
| 25% Equipment Tax Credit: Expenditures for the previous 2 years: | | | |
| Year: _____ | \$ _____ | Year: _____ | \$ _____ |
| | | | |
| Are any other state or federal programs being applied for or utilized for this project? | | Yes | No |
| If yes, identify the other state or federal program being applied for or utilized: | | | |
| | | | |
| Supporting Documents Attached (See Guidelines, pg. 8)-must be included for application to be processed | | | |
| Certification | | | |
| <ul style="list-style-type: none"> I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein. I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien. I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee, examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding. I attest that I have read and understand the Rebuilding Communities Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099). I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief. | | | |
| Applicant Signature | Print Name | Title | Date |
| | | | |
| Notary Public Embosser Seal | On this _____ day of _____, 20____, appeared _____ to me | | |
| | personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated. | | |
| | State of | County (or City of St. Louis) | |
| | Notary Public Name | My Commission Expires | Use Rubber Stamp in Area Below |
| Notary Public Signature | | | |

REBUILDING COMMUNITIES TAX CREDIT PROGRAM

40% INCOME TAX CREDIT APPLICATION (SECTION 135.535, RSMo)

Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.

| | | | | |
|---|------------|--------------------------------|---------------------------------|--------------------------|
| Name of Business | | Application Year | Business' Tax Year / / - / / | |
| Name of Business | | | | |
| Federal ID No. (FEIN) | | MITS/Missouri ID No. | | |
| Location of Project Facility | | | | |
| Street Address | | | Census Tract | Block Group |
| City | MISSOURI | Zip Code | | |
| Mailing Address (if different than <i>Project Facility</i>) | City | State | Zip Code | |
| Contact Information | | | | |
| Business Contact Person | | Title | | |
| Address | | City | State | Zip Code |
| Telephone Number | Fax Number | E-mail | | |
| Preparer Contact Person | | Title | | |
| Address | | City | State | Zip Code |
| Telephone Number | Fax Number | E-mail | | |
| Other Facility Address(es) (attach additional sheet if needed) | | | | |
| Headquarters Address (if different than <i>Project Facility</i>) | | City | State | Zip Code |
| 1. Other Facility Address | | City | State | Zip Code |
| 2. Other Facility Address | | City | State | Zip Code |
| Type of Business (circle one): | | | | |
| C Corp | S Corp | LLC | Sole Proprietor | Partnership Other: _____ |
| If the taxpayer is a Partnership, S Corporation, or other entity, which has a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each Beneficiary, Partner or Shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary. | | | | |
| Name(s) | | Social Security Numbers | % Ownership Year End | |
| | | | % | |
| | | | % | |
| | | | % | |
| Facility's NAICS Code: _____ (NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility.) | | | | |

| | | | |
|--|---|-----------------------|--------------------------------|
| Describe the Business Activity(s) to be conducted at this facility: | | | |
| | | | |
| | | | |
| Employment | | | |
| Number of current <i>Full-Time Employees</i> at <i>Project Facility</i> (35 or more hours/week): | | | |
| Total <i>Full-Time Employees</i> at all other locations , state and nationwide, excluding the <i>project facility</i> : | | | |
| Total <i>Full-Time Employees</i> for this business: (sum of the above) | | | |
| Estimated number of new jobs as a result of this project: | | | |
| | | | |
| Are any other state or federal programs being applied for or utilized for this project? | | Yes | No |
| If Yes, Identify the State and Federal programs being applied for or utilized: | | | |
| | | | |
| Estimated project cost: | | \$ | |
| Commencement of Operations Date: (<i>New or Relocating Businesses</i> provide the estimated date of <i>Commencement of Operations</i> at the <i>Project Facility</i> . Existing businesses provide the original <i>Commencement of Operations</i> date.) | | / / | |
| | | | |
| Supporting Documents Attached (See Guidelines, pg 9) -must be included for application to be processed | | | |
| Certification | | | |
| <ul style="list-style-type: none"> I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein. I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien. I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee, examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding. I attest that I have read and understand the Rebuilding Communities Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099). I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief. | | | |
| Applicant Signature | | Print Name | Title |
| | | | Date |
| | | | |
| Notary Public Embosser Seal | On this ____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated. | | |
| | State of | | County (or City of St. Louis) |
| | Notary Public Name | My Commission Expires | Use Rubber Stamp in Area Below |
| | Notary Public Signature | | |



DEPARTMENT OF ECONOMIC DEVELOPMENT

REBUILDING COMMUNITIES TAX CREDIT PROGRAM

1.5% EMPLOYEE TAX CREDIT APPLICATION (SECTION 135.535, RSMo)

| | | | | |
|---|------------|----------------------|---------------------------------|----------|
| Name of Business | | Application Year | Business' Tax Year / / - / / | |
| Federal ID No. (FEIN) | | MITS/Missouri ID No. | | |
| Location of Project Facility | | | | |
| Street Address | | City | MISSOURI | Zip Code |
| Mailing Address (if different than <i>Project Facility</i>) | | City | State | Zip Code |
| Contact Information | | | | |
| Business Contact Person | | Title | | |
| Address | | City | State | Zip Code |
| Telephone Number | Fax Number | E-mail: | | |
| Preparer Contact Person | | Title | | |
| Address | | City | State | Zip Code |
| Telephone Number | Fax Number | E-mail: | | |
| Other Facility Address(es) (attach additional sheet if needed) | | | | |
| Headquarters Address (if different than <i>Project Facility</i>) | | City | State | Zip Code |
| 1. Other Facility Address | | City | State | Zip Code |
| 2. Other Facility Address | | City | State | Zip Code |
| The <i>New or Relocating Business</i> must be issued a 40% tax credit before the 1.5% Employee tax credit can be issued. | | | | |
| Supporting Documents Attached (See Guidelines, pg. 9) -must be included for application to be processed | | | | |
| Certification | | | | |
| <ul style="list-style-type: none">I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee, examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.I attest that I have read and understand the Rebuilding Communities Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099).I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief. | | | | |

| | | | | | |
|-----------------------------|--|------------|-----------------------|-------------------------------|--------------------------------|
| Applicant Signature | | Print Name | | Title | Date |
| | | | | | |
| Notary Public Embosser Seal | On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated. | | | | |
| | State of | | | County (or City of St. Louis) | |
| | Notary Public Name | | My Commission Expires | | Use Rubber Stamp in Area Below |
| | Notary Public Signature | | | | |



DEPARTMENT OF ECONOMIC DEVELOPMENT

REBUILDING COMMUNITIES TAX CREDIT PROGRAM

EXISTING BUSINESS - DOUBLE EMPLOYMENT (SECTION 135.535, RSMo)

| Name of Business | | | Application Year | | | |
|---|---|---|--------------------------------|---|--|--|
| <p>If an <i>Existing Business</i> is going to apply for a 40% tax credit, this form must be completed. Doubled Employment is based on the full calendar year average, compared to the number of <i>Full-Time Employees</i> at the beginning of the calendar year. The business must maintain the doubled employment level in any year for the facility to be eligible to apply for the 40% tax credits.</p> | | | | | | |
| <p>Enter in the number of <i>Full-Time Employees</i> at month end.</p> | | | | | | |
| Month | <i>Project Facility Full-Time Employees</i> | <i>Other Locations Full-Time Employees</i> | Month | <i>Project Facility Full-Time Employees</i> | <i>Other Locations Full-Time Employees</i> | |
| December | | | July | | | |
| January | | | August | | | |
| February | | | September | | | |
| March | | | October | | | |
| April | | | November | | | |
| May | | | December | | | |
| June | | | Average (Jan – Dec) | | | |
| <p>Program Benefit: Choose one of the 40% tax credits that the business will apply for. Along with this Double Employment form, submit the appropriate 40% tax credit application. See the guidelines to apply for this credit.</p> | | | | | | |
| 40% Income Tax Credit | | | 40% Equipment Tax Credit | | | |
| Certification | | | | | | |
| <ul style="list-style-type: none"> I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein. I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien. I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding. I attest that I have read and understand the Rebuilding Communities Tax Credit Program guidelines, specifically as it relates to the Tax Credit Accountability Act of 2004 (SB 1099). I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief. | | | | | | |
| Applicant Signature | | Print Name | | Title | Date | |
| Notary Public Embosser Seal | | <p>On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.</p> | | | | |
| | | State of | | County (or City of St. Louis) | | |
| | | Notary Public Name | | My Commission Expires | Use Rubber Stamp in Area Below | |
| | | Notary Public Signature | | | | |

MISSOURI TRANSFER FORM (MO-TF)

The Missouri Transfer Form (MO-TF) must be used when transferring any transferable Missouri Tax Credits administered by the Missouri Department of Economic Development. You must submit a separate MO-TF form for each tax credit transfer being requested. The sale or transfer of tax credits may have income tax consequences for the assignor and assignee. Consult your tax advisor.

ASSIGNOR

Name of Assignor

Federal ID No. (FEIN)

MITs/Missouri ID No.

SSN

Contact Person

Title

Address

City

State

Zip Code

Telephone Number

Fax Number

E-mail

Transfer

Tax Credit Program

Approved Tax Benefit Number:

(Office use only) - AHAP New Tax Benefit Number

Issued For the Calendar Year _____ or Tax Year Beginning _____, Ending _____.

| Amount of Tax Credits Sold | Discount Rate | Sale Price |
|----------------------------|---------------|------------|
| \$ | % | \$ |
| \$ | % | \$ |
| \$ | % | \$ |

Total Amount of Credits to Be Transferred

\$

Certification

- I certify that I am an authorized representative of the Assignor and as such am authorized to make the statement of affirmation contained herein.
- I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.
- I certify under penalties of perjury that the above statements, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief.

Assignor Signature

Title

Print Name

Date

Notary Public Embosser Seal

Appeared before me this _____ day of _____, 20____,
_____ to me personally known to be the person who executed
the above certification, and acknowledged and states on his/her oath to me that he/she
executed the same for the purpose therein stated.

State of

County (or City of St. Louis)

Notary Public Name

My Commission
Expires

Use Rubber Stamp in Area Below

Notary Public Signature

| | | | | | | | |
|---|--------|---|----------------------|-------------------------|-------------------------------|----------------------------------|------------|
| ASSIGNEE | | | | | | | |
| Name of Assignee | | | | | | | |
| Federal ID No. (FEIN) | | | MITS/Missouri ID No. | | | SSN | |
| Contact Person | | | | Title | | | |
| Address | | | City | | | State | Zip Code |
| Telephone Number | | Fax Number | | E-mail | | | |
| Assignee Type (circle one) | | | | | | | |
| C Corp | S Corp | LLC | Sole Proprietor | Partnership | Individual | Individual Filing a Joint Return | Other_____ |
| If the taxpayer is a Partnership, S-Corporation, or other entity with a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each beneficiary, partner or shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary. If an Individual Filing a Joint Return, list the Primary and Secondary Names and Social Security Numbers below. | | | | | | | |
| Name(s) | | | | Social Security Numbers | | % Ownership Year End | |
| | | | | | | % | |
| | | | | | | % | |
| | | | | | | % | |
| | | | | | | % | |
| | | | | | | % | |
| | | | | | | % | |
| Certification | | | | | | | |
| <ul style="list-style-type: none"> I certify that I am an authorized representative of the Assignee and as such am authorized to make the statement of affirmation contained herein. I certify under penalties of perjury that the above statements, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief. | | | | | | | |
| Assignee Signature | | | | | Title | | |
| Print Name | | | | | Date | | |
| Notary Public Embosser Seal | | | | | | | |
| | | Appeared before me this _____ day of _____, 20____, _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated. | | | | | |
| | | State of | | | County (or City of St. Louis) | | |
| | | Notary Public Name | | My Commission Expires | | Use Rubber Stamp in Area Below | |
| | | Notary Public Signature | | | | | |

Mail the MO-TF Form to the appropriate address referenced below with regards to the program for which tax credits were originally issued.

| | | | |
|--|---|---|---|
| Missouri Department of Economic Development P.O. Box 118, Room 720 Jefferson City, MO 65102 573-751-0717 | | Missouri Department of Economic Development P.O. Box 118, Room 770 Jefferson City, MO 65102 573-522-6155 | |
| | Business Facility Tax Credits | | Brownfield Remediation Tax Credit |
| | Certified Capital Companies (CAPCO) Tax Credits | | Community Bank/CDC Tax Credit |
| | Enhanced Enterprise Zone Tax Credits | | Dry Fire Hydrant Tax Credit |
| | Development Tax Credits | | Historic Preservation Tax Credit - issued after 8/28/1998 |
| | Film Production Tax Credits | | Neighborhood Preservation Act |
| | New Enterprise Creation Act / Prolog Ventures | | Transportation Development Tax Credit |
| | Rebuilding Communities Tax Credit | | |
| | Seed Capital Tax Credit | | |
| | Small Business Investment Capital Tax Credits | | |
| | Small Business Incubator Tax Credit | | |
| | | | |
| Missouri Housing Development Commission Attn: Jane Anderson 3435 Broadway, Kansas City, MO 64111 816-759-6662 | | Missouri Development Finance Board P.O. Box 567 Jefferson City, MO 65102 573-751-8479 | |
| | Affordable Housing Assistance (AHAP) | | Bond Guaranty Tax Credit |
| | | | Infrastructure Development Funds Tax Credit |